



THE ASSISTANT SECRETARY OF THE NAVY  
(FINANCIAL MANAGEMENT AND COMPTROLLER)  
1000 NAVY PENTAGON  
WASHINGTON, D.C. 20380-1000

19 SEP 1997

MEMORANDUM FOR DISTRIBUTION

Subj: MORALE, WELFARE AND RECREATION UTILIZATION, SUPPORT AND  
ACCOUNTABILITY PRACTICE FOR NONAPPROPRIATED FUND  
INSTRUMENTALITIES

Encl: (1) ASD(FMP) memo of 23 Jul 97

Enclosure (1) establishes the Assistant Secretary of Defense (Force Management Policy) policy for the Utilization, Support and Accountability (USA) practice for Morale, Welfare and Recreation (MWR) for Nonappropriated Fund Instrumentalities (NAFIs). Enclosure (1) provides the local base commander with an additional tool to gain efficiencies in the management of the MWR activities. The issuance of this guidance does not change current funding procedures in that appropriated funds may not be expended without a preceding obligation. "After-the-fact" reimbursement of a NAFI is not permitted under any circumstances.

Effective immediately, base commanders may initiate the development of Memorandums of Agreement (MOAs) with their NAFIs to delineate the level of MWR support to be provided by the NAFI, and the level and phasing of appropriated fund support to be provided to the NAFI for these services. These MOAs should be reviewed by local base comptrollers to ensure appropriated funds are being properly utilized.

Once the Department of the Navy (DON) has issued implementing guidance for enclosure (1), the MOAs can be finalized and the appropriated fund support executed under the MWR USA guidelines. My point of contact for this issue is Ms. Shari Ritter, FMO-113, who can be reached at (202) 685-6711 or DSN 325-6711.

*Deborah P. Christie*  
DEBORAH P. CHRISTIE

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(See next page)



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ACCOUNTABILITY PRACTICE FOR NONAPPROPRIATED FUND  
INSTRUMENTALITIES

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FORCE MANAGEMENT  
POLICY

**ASSISTANT SECRETARY OF DEFENSE  
4000 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-4000**



JUL 23 1997

MEMORANDUM FOR SECRETARIES OF THE MILITARY DEPARTMENTS  
CHAIRMAN OF THE JOINT CHIEFS OF STAFF  
UNDER SECRETARIES OF DEFENSE  
DIRECTOR, DEFENSE RESEARCH AND ENGINEERING  
ASSISTANT SECRETARIES OF DEFENSE  
GENERAL COUNSEL OF THE DEPARTMENT OF DEFENSE  
INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE  
DIRECTOR, OPERATIONAL TEST AND EVALUATION  
ASSISTANTS TO THE SECRETARY OF DEFENSE  
DIRECTOR OF ADMINISTRATION AND MANAGEMENT  
DIRECTORS OF DEFENSE AGENCIES

SUBJECT: DoD Morale, Welfare and Recreation Utilization, Support and Accountability  
(DoD MWR USA) Practice

- References:
- (a) DoD 7000.14-R, "DoD Financial Management Regulation."
  - (b) DoD Instruction 7000.12, "Financial Management of Morale, Welfare, and Recreational Activities," May 27, 1987.
  - (c) DoD Instruction 1015.10, "Programs for Military Morale, Welfare, and Recreation," (MWR) November 3, 1995.
  - (d) DoD Instruction 6060.2, "Child Development Programs (CDPs)," January 19, 1993.
  - (e) DoD Instruction 1401.1, "Personnel Policy for Nonappropriated Fund Instrumentalities," November 15, 1985.
  - (f) ASD(FMP) Memorandum, "Demonstration Project Procedures for Uniform Funding of Morale, Welfare, and Recreation (MWR) Activities," May 30, 1996.

This directive-type memorandum establishes the DoD MWR USA Practice for the use of Appropriated Funds for the MWR program through the MWR Nonappropriated Fund Instrumentalities (NAFI). Procedures for implementing this practice are attached.

The DoD MWR USA practice is designed to facilitate the effective use of funds for the MWR program. The Military Departments are authorized to implement this practice effective October 1, 1997. The Military Departments may further delegate authority to implement this practice.

The ability to provide funds to NAF Instrumentalities (NAFI) allows Commanders to more efficiently execute MWR activities policy. For this purpose, appropriated funds will be limited to Operations and Maintenance (O&M), O&M Reserve, or Research, Development, Test and Evaluation (RDT&E) when the installation base operations support is funded by RDT&E. The USA Practice will not be available to the installations identified as participants in the



Congressionally-directed Uniform Resource Demonstration (URD) in order to ensure continuity of the results from the URD project. The demonstration actions taking place at these six installations will serve as the basis for developing the final DoD MWR funding policy.

The DoD MWR USA Practice will be used in a manner consistent with the provisions of Section 1301 of Title 31, United States Code, which provides that funds shall be used only for the purposes for which they were appropriated. The laws and regulations concerning the obligation and expenditure of appropriated funds must be followed. Heads of the Military Departments (or designated heads of Military Services) are accountable for the total MWR program, appropriated and nonappropriated funds.

All appropriated funds for base operations support, to include that provided through the DoD MWR USA Practice, will continue to be included in appropriated fund budgets, installation accounting records and financial reports, and in exhibits and reports submitted to the Congress according to DoD 7000.14-R "DoD Financial Management Regulation" (reference (a)) and DoD Instruction 7000.12 "Financial Management of Morale, Welfare, and Recreation Activities" (reference (b)).

Military Departments will establish a Memorandum of Agreement (MOA) outlining the MWR services, by units and/or function, to be provided by the NAFI to meet the appropriated fund support requirements for the MWR program. The MOA will specify the appropriated fund support (amount and obligation schedule) to be provided. DoD Instruction 1015.10, "Programs for Military Morale, Welfare and Recreation," reference (c), and DoD Instruction 6060.2 "Child Development Programs (CDPs)," reference (d), specifies programs authorized to be supported by appropriated funds.

The MOA will include a provision that requires the NAFI to maintain detail of appropriated funds provided for the MWR program. This detail is necessary for budgets, accounting records and financial reports for functions included in the MOA. Appropriated funds provided to the MWR program will not exceed the NAFI's cost for providing the services.

The MWR program funded by the DoD MWR USA Practice, must meet the criteria of appropriated fund support outlined in DoD Instruction 1015.10, "Programs for Military Morale, Welfare and Recreation." Authorized expenditures for the MWR program to be provided by the NAFI include personnel services, supplies, furniture, fixtures and equipment, routine maintenance and other operating expenditures.

The Military Components shall issue standard accounting practices to record the receipt of the USA resources on a transaction basis and in sufficient detail in the nonappropriated fund accounting records. The records shall identify USA support for each activity specified in enclosure (1) broken down by the cost element captions found at enclosures (5) and (7) of DoD Instruction 7000.12. Financial reporting procedures shall assure that USA support is reported only as appropriated fund support to MWR. The Statement of Nonappropriated Fund Instrumentalities Income and Expense and the Schedule A Appropriated and Nonappropriated Expense Summary, submitted in accordance with DoD 7000.12, shall report nonappropriated fund income and expense net of the amount of USA support. An exhibit shall be prepared using the Schedule A format,

enclosure 2, that reports the appropriated fund support received through the USA practice, by element of resource. An exhibit shall be submitted for the total MWR program, Category A, Category B, and Category C (enclosure 3).

The DoD MWR USA Practice shall not be used to extend the availability of appropriated funds. All funds provided under the MWR USA practice which will not be obligated by the NAFI for a bonafide current year need, before the obligational authority of the source appropriation expires, shall be promptly identified to the appropriated funds resource manager. This action will allow those funds to be obligated for other requirements.

Positions encumbered by appropriated funds employees will not be converted to a non-appropriated funds system. If such a position becomes vacant, the MOA may be modified to include those services to be provided by the NAFI. However, if an unencumbered position is converted to NAF or contract, then it will not be converted back to an appropriated fund position.

This memorandum and its attachments are effective immediately. The Assistant Secretary of Defense (Force Management Policy) is responsible for evaluating the implementation of these procedures. The policy and procedures will be incorporated in the next update of the 1015.1 and DoD Instruction 7000.12.

  
F. Pang

Attachments:  
As stated

**PROCEDURES FOR IMPLEMENTING THE DoD  
MORALE, WELFARE AND RECREATION UTILIZATION, SUPPORT  
AND ACCOUNTABILITY (DoD MWR USA) PRACTICE**

This attachment contains procedures and information for implementing the DoD MWR USA Practice for the use of appropriated funds for the MWR program through the MWR Nonappropriated Fund Instrumentalities (NAFI).

For this purpose, appropriated funds will be limited to Operations and Maintenance (O&M), O&M Reserve or Research, Development, Test and Evaluation (RDT&E) appropriations when the installation base operations support is funded by an RDT&E appropriation. This policy is designed to facilitate the effective use of funds for the MWR program.

The following procedures must be implemented:

1. The OP 34 Budget Exhibit will continue to display total appropriated funds used to fund authorized individual MWR functions. Appropriated funds used for this practice will be a part of the total amount budgeted for MWR.
2. Preparation of the Memorandum of Agreement (MOA):
  - a. Installations will prepare annually, prior to the beginning of the fiscal year, a MOA outlining the use of the DoD MWR USA Practice. Funding identified in the MOA will be included in the base operations support appropriated budget. The MOA will state that the agreement is subject to availability of funding. This clause is included to clarify that the MOA, prepared prior to the start of the fiscal year is subject to change if the installation base operations total support changes. Requirements for services will be identified by MWR units and/or function. Changes in services provided require an amendment to the MOA.
  - b. The MOA will outline the amount planned for the services, and will include an obligation schedule.
  - c. The MOA will be signed at installation level by the senior appropriated fund resource manager and the NAFI fund administrator and will be approved by the Installation Commander.
3. Object Class Code 2500-Other Services will be used to budget and account for appropriated funds used in the DoD MWR USA Practice. All appropriated obligations and disbursements will be tracked in the installation's official accounting record.
4. Appropriated funds will be obligated on Miscellaneous Obligation Document (MOD), DD Form 2406 (Enclosure 4). This obligation will be based on the MOA.
  - a. The MOA will be the supporting document for the MOD.

b. All MODs must include delivery schedules that ensure services will be provided no later than the expiration date of funds.

5. The MWR Activity shall prepare a billing for services, itemized by function, for appropriated fund payment under the MOA which will be presented to the appropriate disbursing center on Standard Form 1034- "Public Voucher for Purchases and Services Other Than Personal" (Enclosure 5). Bills will identify the MWR functions by accounting code as referenced in the MOA and will list services/functions provided. As appropriate, the statement of expense will explain differences due to foreign currency fluctuation in accordance with Financial Management Regulation, Disbursing Policy and Procedures, Volume 5, Chapter 13..

6. Appropriated funds disbursing offices will process payments to the NAFI by an electronic funds transfer (EFT) when feasible.

7. During the NAFI annual audit, the auditors will ascertain that services provided to the APF were in accordance with the MOA.

8. The Services will provide the detail of funds by function/program which were executed using the DoD MWR USA Practice. This submission will be identical to the OP 34 Exhibit except that it will provide the percent of the executed APF amount that was used in the DoD MWR USA Practice. This percent will be shown next to the reported APF dollars on the prior year page (Enclosure 3). The report, DoD MWR USA Practice, will be submitted to Office of the Assistant Secretary of Defense (Force Management Policy) at the time of the OP 34 submissions.

## MWR PROGRAMS

### A. CATEGORY A - MISSION SUSTAINING PROGRAMS

---

1. Armed Forces Professional Entertainment Program Overseas
2. Free Admission Motion Pictures
3. Physical Fitness and Aquatic Training
4. Library Programs and Information Services
5. On-Installation Parks and Picnic Areas
6. Basic Social Recreation Activities
7. Shipboard, Company, and/or Unit Level Programs
8. Sports and Athletics (Self-Directed, Unit Level, Intramural)

### B. CATEGORY B - BASIC COMMUNITY SUPPORT PROGRAMS

#### 1. Child Care and Youth Programs

- a. Child Development Programs
- b. Youth Activities
- c. Family Child Care
- d. School Age Care
- e. Resource and Referral

#### 2. Community Programs

- a. Cable and/or Community Television (TV)
- b. Recreation Information, Tickets, and Tours Services
- c. Recreational Swimming

#### 3. Outdoor Recreation Programs

- a. Directed Outdoor Programs
- b. Outdoor Recreation Equipment Checkout
- c. Boating without Resale or Private Berthing
- d. Camping (Primitive and/or Tents)
- e. Riding Stables, Government-owned or -leased

#### 4. Individual Recreation Skill Programs

- a. Amateur Radio
- b. Performing Arts (Music, Drama, and Theater)
- c. Arts and Crafts Skill Development
- d. Automotive Crafts Skill Development
- e. Bowling (12 Lanes Or Less)
- f. Other

#### 5. Sports Programs (Above Intramural Level)

**Enclosure 1**



## C. CATEGORY C - REVENUE GENERATING PROGRAMS

### 1. Hospitality and Lodging

- a. Joint Service Facilities and/or Armed Forces Recreation Centers
- b. Food, Beverage, and Entertainment Programs
  - (1) Membership Club Program
  - (2) Non-membership Program
  - (3) Snackbars Incidental to Operation of Other Programs
- c. Unofficial Lodging Program
  - (1) Recreational Lodging (Cabins, Cottages, Trailers, Trailer and/or Recreational Vehicle (RV) Parks with Hook-Ups)
  - (2) PCS Lodging Facilities

### 2. Other Special Interest Programs

- a. Flying Program
- b. Parachute and Sky Diving Program
- c. Rod and Gun Program
- d. Scuba and Diving Program
- e. Horseback Riding
- f. Video Program
- g. Other

### 3. Other Revenue-Generating Programs

- a. Resale
- b. Amusement and Recreation Machines and/or Gaming
- c. Bowling (Over 12 Lanes)
- d. Golf
- e. Boating (With Resale or Private Boat Berthing)
- f. Equipment Rental
- g. Unofficial Commercial Travel Services
- h. Other

### 4. Armed Services Exchanges and Related Activities

**SCHEDULE A APPROPRIATED AND NONAPPROPRIATED EXPENSE SUMMARY**

DOD COMPONENT \_\_\_\_\_  
 INSTALLATION: \_\_\_\_\_  
 REPORTING ELEMENT \_\_\_\_\_  
 FOR THE PERIOD \_\_\_\_\_ TO \_\_\_\_\_

<u>COST EXPENSE CAPTIONS<sup>2</sup></u>	<u>USA RESOURCES</u>		<u>OTHER APF SUPPORT<sup>5</sup></u>	
	<u>APPROPRIATED AMOUNTS<sup>3</sup></u>	<u>(Appropriation Identity)<sup>4</sup></u>		
Military Personnel	X	X	X	X
Civilian Personnel				
(Salaries and Wages)	X	X	X	X
Civilian Personnel				
(Services & Benefits)	X	X	X	X
Utilities and Rents	X	X	X	X
Communications	X	X	X	X
Maintenance & Repair				
(Including Minor Construction)	X	X	X	X
Supplies & Equipment	X	X	X	X
Transportation of Persons	X	X	X	X
Transportation of Things	X	X	X	X
Reimbursed Common Services		N/A		X
NAF Depreciation		N/A		X
All Other Expense (Specify)	X	X	X	X
TOTAL EXPENSE	X	X	X	X

CAPITAL EXPENDITURE CAPTIONS

Construction of Facilities	X	X	X	X
Equipment (Investment-Type)	X	X	X	X

**TOTAL COSTS**

	X	X	X	X
--	---	---	---	---

<sup>1</sup> Show level of reporting (i.e., MWR Program total, Category A, Category B, Category C, Child Development, etc.)

<sup>2</sup> Cost Expense Caption Definitions are found at enclosure (7) to DoD Instruction 7000.12.

<sup>3</sup> Include all obligations of APF expended in support of the MWR program through the MWR Utilization, Support, and Accountability practice (do not include APF obligations reimbursed by NAF). Report the amount of appropriated funds paid through USA practices. The amounts reported shall be separately identified by expense element in the NAFI records.

<sup>4</sup> Show applicable appropriation captions (such as, O&M, O&M Reserve, procurement, , RDT&E, and Industrial Funds)

<sup>5</sup> Report the amount of appropriated support provided through other than the USA practice.

(SAMPLE ATTACHMENT)  
DOD MWR USA PRACTICE  
(Dollars in Thousands)

Provide for PY,  
APPROPRIATIONS

MWR CATEGORY	Total				Total			
CATEGORY A	APF				APF			
MISSION SUSTAINING PROGRAMS	Oper.				Support			
A.1 Armed Forces Prof. Entertainment O/S	\$	\$	\$	\$	\$	\$	\$	\$
A.2 Physical Fitness	\$	\$	\$	\$	\$	\$	\$	\$
A.3 Community/Family Support Services	\$	\$	\$	\$	\$	\$	\$	\$
A.4 Libraries (REC)	\$10.0/20%*	\$	\$	\$	\$	\$	\$	\$
A.5 Rec Centers. Rooms	\$	\$	\$	\$	\$	\$	\$	\$
A.6 Parks/Picnic areas	\$	\$	\$	\$	\$	\$	\$	\$
A.7 Shipboard/isolated/deployed unit motion pictures	\$	\$	\$	\$	\$	\$	\$	\$
A.8 Shipboard/Company/Unit level.	\$	\$	\$	\$	\$	\$	\$	\$
A.9 Sports/Athletics-self directed, unit level and intramural	\$	\$	\$	\$	\$	\$	\$	\$
Management Overhead 2	\$	\$	\$	\$	\$	\$	\$	\$
Common Support 3	\$	\$	\$	\$	\$	\$	\$	\$
TOTAL APF SUPPORT	\$	\$	\$	\$	\$	\$	\$	\$

\*Percent represents the amount of the total APF executed for the DoD MWR USA Practice

(Dollars in Thousands)

Provide for PY. APPROPRIATIONS

Total  
APF  
Oper. -----  
Total  
APF  
Support -----

MWR CATEGORY  
CATEGORY B  
BASIC COMMUNITY SUPPORT PROGRAMS  
B.1 Child Care Programs

Child Dev. Centers	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Family Day Care & Other	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Child Related Serv.	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
B.2 Community Programs	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Community TV	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Music/Theater/Enter	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Marinas w/o Resale	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Outdoor Recreation	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Rec/tickets/tour	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Rec Swimming Pools	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Stars and Stripes	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Youth Activities	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

B.3 Individual Recreation

Skill Programs:	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Amateur Radio	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Arts and Crafts	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Automotive Crafts	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Bowling <12 lanes	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Riding Stables	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

B.4 Sports Programs  
(Above Intramural)  
Management Overhead 2  
Common Support 3

\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

TOTAL APF SUPPORT

\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
----------	----------	----------	----------	----------	----------

(Dollars in Thousands)

Provide for PY  
APPROPRIATIONS

Total  
APF  
Support

Total  
APF  
Oper.

MWR CATEGORY

CATEGORY C

REVENUE-GENERATING PROGRAMS

C.1 Armed Serv Exchange

C.2 Billeting Funds

C.3 Civilian Post

Restaurants, Vending

C.4 Joint Service/Armed

Forces/Serv Rec Ctrs

C.5 Membership Clubs:

Aero Clubs

Audio/Photo Clubs

Golf Course

Parachute/Sky

Diving Clubs

Rod and Gun Clubs

Scuba/Diving Clubs

Riding Clubs/Stables

C.6 Military Open Messes

C.7 Other Revenue

Generating Activities

Acad/Rec Bookstores

Amusement/Rec Machines

Bowling Centers

Golf Courses

Riding Stables

Marinas/boating

Motion Pictures



		Provide for PY, APPROPRIATIONS		(Dollars in Thousands)		Total APF Support
		-----	-----	-----	-----	-----
<b>MWR CATEGORY</b>						
<b>CATEGORY C</b>						
<b>REVENUE-GENERATING PROGRAMS</b>						
Package Bev Fac	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Rec Rental Equip	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Unofficial Comm	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Travel Services	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>C.8 Temporary Guest Facilities</b>						
Cabin/Cottage/Cabanas	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Guest Houses/Lodges/ Motels/Hotels	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Travel Camps	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>C.9 Supplemental Mission Funds</b>						
Management Overhead 2	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Common Support 3	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<b>TOTAL APF SUPPORT</b>	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

INSTALLATION

ACCOUNTING CLASSIFICATION

9. PARTIAL PAYMENT RECORD (Continued)

a. Name of vendor or contractor

DATE

(1)

DESCRIPTION

(2)

OBLIGATION

(3)

ACCRUED  
EXPENDITURE

(4)

ACCOUNTS  
PAYABLE  
BALANCE

(5)

DISBURSEMENT

(6)

BALANCE (X one)

Unliquidated  
Undelivered

(7)



PUBLIC VOUCHER FOR PURCHASES AND  
SERVICES OTHER THAN PERSONAL

VOUCHER NO.

U.S. DEPARTMENT, BUREAU, OR ESTABLISHMENT AND LOCATION

DATE VOUCHER PREPARED

SCHEDULE NO.

CONTRACT NUMBER AND DATE

PAID BY

REQUISITION NUMBER AND DATE

PAYEE'S  
NAME  
AND  
ADDRESS

DATE INVOICE RECEIVED

DISCOUNT TERMS

PAYEE'S ACCOUNT NUMBER

SHIPPED FROM

TO

WEIGHT

GOVERNMENT B/L NUMBER

NUMBER  
AND DATE  
OF ORDER

DATE OF  
DELIVERY  
OR SERVICE

ARTICLES OR SERVICES  
(Enter description, item number of contract or Federal supply  
schedule, and other information deemed necessary)

QUAN-  
TITY

UNIT PRICE  
COST PER

AMOUNT

(1)

(Use continuation sheet(s) if necessary)

(Payee must NOT use the space below)

TOTAL

PAYMENT:

APPROVED FOR

EXCHANGE RATE

DIFFERENCES

- ☐ PROVISIONAL  
☐ COMPLETE  
☐ PARTIAL  
☐ FINAL  
☐ PROGRESS  
☐ ADVANCE

= \$

= \$1.00

BY 2

Amount verified; correct for

TITLE

(Signature or initials)

Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.

(Date)

(Authorized Certifying Officer) 2

(Title)

ACCOUNTING CLASSIFICATION

CHECK NUMBER

ON ACCOUNT OF U.S. TREASURY

CHECK NUMBER

ON (Name of bank)

PAID BY  
CASH  
\$

DATE

PAYEE 3

1 When stated in foreign currency, insert name of currency.

2 If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise the

approving officer will sign in the space provided, over his official title.

3 When a voucher is receipted in the name of a company or corporation, the name of the person writing the company or corporate name, as well as the capacity in which he signs, must appear. For example: "John Doe Company, per John

PER

TITLE

Designed using Perform Pro, WHS, DOR, JUL 94

Previous edition usable.

PRIVACY ACT STATEMENT

The information requested on this form is required under the provisions of 31 U.S.C. 82b and 82c, for the purpose of disbursing Federal money. The information requested is to identify the particular creditor and the amounts to be paid. Failure to furnish this information will hinder discharge of the payment obligation.

Enclosure 5